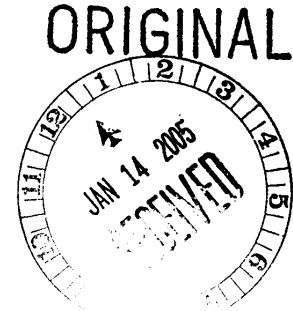


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BY HAND

January 14, 2005

Hon. Vernon A. Williams, Secretary
Surface Transportation Board
1925 K Street
Washington, D.C. 20423-0001

ENTERED
Office of Proceedings

JAN 14 2004

RE: STB Docket No. AB-303 (Sub. No. 27)
Wisconsin Central, Ltd.-Abandonment- In
Ozaukee, Sheboygen and Manitowoc Counties, WI

Part of
Public Record

Offer of financial assistance

Dear Mr. Williams:

On behalf of Wisconsin Department of Transportation ("WisDOT") and Wisconsin & Southern Railroad Co. ("WSOR"), I am writing to advise you that these parties consummated their acquisition of the above-referenced offer of assistance transaction yesterday, January 13, 2005. WisDOT acquired as a noncarrier the physical assets of the subject Wisconsin Central LTD rail line between Kile and Saukville, WI, while WSOR acquired an exclusive permanent railroad operating easement and the common carrier railroad obligations and operations over that line.

Please date stamp and return one copy of this letter.

Sincerely yours,

John D. Heffner

cc: Allyn Lepaske, Esq.
William Sippel, Esq.
Theodore J. Kalick, Esq.
Mr. William Gardner
Mr. Timothy Karp